



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 24, 2025

Zhou Hongxiao  
Chief Executive Officer  
Longduoduo Company Limited  
G3-5-8016 Shui'an Town, Ruyi Headquarters Base  
Hohhot Economic Development Zone  
Inner Mongolia 010000  
P.R. China

**Re: Longduoduo Company Limited**  
**Form 10-K for the Fiscal Year Ended June 30, 2024**  
**Filed October 15, 2024**  
**File No. 000-56615**

Dear Zhou Hongxiao:

We have reviewed your filing and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for Fiscal Year Ended June 30, 2024

Part I

Item 1. Business, page 1

1. We note your disclosure and response to prior comment 6 on your Annual Report on Form 10-K for the Fiscal Year Ended June 30, 2023. We note your disclosure in the Risk Factor section that the Chinese government may intervene or influence your operations at any time, or may exert control over operations of your business, which could result in a material change in your operations and/or the value of your securities. We further note your disclosure that any actions by the Chinese government to exert more oversight and control over offerings that are conducted overseas and/or foreign investment in China-based issuers could significantly limit or completely hinder your ability to offer or continue to offer securities to investors and cause the value of such securities to significantly decline or be worthless. In your future filings, please provide a summary of this risk factor disclosure in the Summary

January 24, 2025

Page 2

of Risk Factors section.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jeanne Baker at 202-551-3691 or Terence O'Brien at 202-551-3355 if you have questions regarding comments on the financial statements and related matters. Please contact Nicholas O'Leary at 202-551-4451 or Conlon Danberg at 202-551-4466 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Robert Brantl, Esq.